

## **ORDINANCE NO. 01-2024**

### **AN ORDINANCE REFERRING A BALLOT ISSUE TO THE ELIGIBLE ELECTORS INCREASING TAXES IN THE TOWN OF GARDEN CITY BY INCREASING THE SALES TAX FROM 3% TO 4% AND AUTHORIZING THE COLLECTION, RETENTION AND EXPENDITURE OF ALL REVENUE NOT WITHSTANDING ANY RESTRICTIONS ON FISCAL SPENDING BEGINNING JULY 1, 2024 AND FOR ALL FUTURE YEARS AS SET FORTH IN THE MEASURE**

WHEREAS, Article X, Section 20 of the Colorado Constitution requires the Town of Garden City to refer the ballot issue set forth in this Ordinance to a vote of the eligible electors of the Town of Garden City as a Referred Measure; and,

WHEREAS, The Board of Trustees of the Town of Garden City believes that it is in the best interest of the Town of Garden City to adopt the measure proposed in this Ordinance and to seek an exemption from the limitations of Part 3, Article 1, Title 29 C.R.S. and Article X, Section 20 of the Colorado Constitution for additional collected revenue; and,

WHEREAS, both Article X, Section 20 of the Colorado Constitution and Part 3, Article 1, Title 29 C.R.S. requires that the eligible electors of the Town of Garden City approve any tax increase in the retention and expenditure of additional revenue generated by such tax increase.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF GARDEN CITY, COLORADO AS FOLLOWS:

Section 1. Election. The Board of Trustees hereby refers a Ballot Issue to the eligible electors of the Town of Garden City which election shall be conducted as part of the regular Municipal Election on the 2nd day of April, 2024 between the hours of 7:00 a.m. and 7:00 p.m. pursuant to Article 1 through Article 13 of Title 1, C.R.S. The referred Ballot Issue submits to the eligible electors of the Town of Garden City a ballot issue which if approved would increase the sales tax from 3% to 4% and would allow the collection, retention and expenditure of the full proceeds of all revenues collected from all sources beginning July 1, 2024 and future years notwithstanding any restrictions on fiscal spending, including without limitation, the restrictions of Article X, Section 20 of the Colorado Constitution and Part 3, Article 1, Title 29 C.R.S.

Section 2. Purpose. The purpose of this Ordinance is to refer a Ballot Issue which if approved would increase the sales tax from 3% to 4% and would allow the Town to collect, retain and expend the full proceeds of such tax notwithstanding any state restrictions on fiscal spending, including without limitation, the restrictions of Article X, Section 20 of the Colorado Constitution and the restrictions contained in Part 3, Article 1, Title 29 C.R.S. from the date of July 1, 2024.

Section 3. Definitions. For the purpose of this Ordinance the definitions of words herein contained shall be as said words are defined in, Article I and Article 2, Title 29 C.R.S., Article X, Section 20 of the Colorado Constitution, the Colorado Municipal Election Code and the Uniform Election Code of 1992.

Section 4. Tax Increase. Pursuant to Article X, Section 20 of the Colorado Constitution, the eligible electors of the Town of Garden City will be asked to authorize the Town of Garden City to collect, retain and expend the full proceeds of all revenues collected by increasing the sales tax from 3% to 4% from July 1, 2024 and all years thereafter. The additional revenue collected by the 1% increase in the sales tax shall be used only for general government purposes including street, curb and gutter maintenance, law enforcement and administrative purposes.

Section 5. Ballot Title. The official ballot and the official absentee ballot shall state the substance of the measure and as so stated shall constitute the ballot title, designation and submission clause, and each qualified elector voting at the election shall indicate his or her choice on the measure submitted, which measure shall be substantially as follows:

BALLOT TITLE

SHALL THE TOWN OF GARDEN CITY, COLORADO TAXES BE INCREASED EFFECTIVE *JULY 1, 2024* IN THE AMOUNT OF APPROXIMATELY \$650,000 IN THE FIRST FULL YEAR, AND BY WHATEVER AMOUNT IS COLLECTED ANNUALLY THEREAFTER, BY INCREASING THE SALES TAX FROM 3% TO 4% TO BE USED FOR GENERAL GOVERNMENT PURPOSES INCLUDING STREET, CURB AND GUTTER MAINTENANCE, LAW ENFORCEMENT, AND ADMINSTRATIVE PURPOSES, AND SHALL THE TOWN BE AUTHORIZED TO RECEIVE, RETAIN AND SPEND THE PROCEEDS OF THE TOWN SALES TAX AND ALL REVENUE WITHOUT REGARD TO ANY SPENDING OR REVENUE LIMITATION CONTAINED IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION AND THE RESTRICTIONS CONTAINED IN PART 3, ARTICLE 1, TITLE 29 COLORADO REVISED STATUTES?

\_\_\_\_\_ YES

\_\_\_\_\_ NO

Section 6. Effect of Election. If a majority of all the votes cast at the election on the measure shall be for the measure (YES), the measure shall be effective from July 1, 2024 and all years thereafter and the measure shall be enacted as an Ordinance of the Town of Garden City. If a majority of the votes cast shall be against the measure (NO), the Ordinance shall be of no effect, and shall be invalid.

Section 7. Conduct of Election. The Town Clerk is hereby appointed as the election official and is authorized and directed to publish and provide such notices as may be required by law and to perform such official duties as may be necessary to conduct the election.

Section 8. Notice of Election. The Town Clerk is hereby authorized and directed to publish and provide notice of this Election as may be required by law.

Section 9. Constitutional Requirements. Comments concerning the ballot issue submitted to the voters pursuant to Colorado Constitution, Article X, Section 20, shall be filed with and received as required by law. The clerk shall, after receipt of any comments, promptly prepare a written summary of comments filed by persons in favor of and a summary of comments in opposition to the ballot issue. Such comments shall then be provided to the eligible electors as required by law.

Section 10. Severability. Should any one or more sentences or provisions of this Ordinance be held invalid or unenforceable, such invalidity shall not effect, impair or invalidate the remaining provisions of this ordinance, the intention being that the various provisions are severable.

PASSED, ADOPTED AND APPROVED THIS 2ND DAY OF JANUARY, 2024.

TOWN OF GARDEN CITY

ATTEST:

BY: \_\_\_\_\_  
MAYOR

\_\_\_\_\_  
Town Clerk